

Approved  
10-26-07  
RCJ

**COMMISSION ON LEGAL COUNSEL FOR INDIGENTS  
POLICY ON REIMBURSEMENT FOR EMPLOYEE MEALS AND LODGING**

NDCC § 44-08-04 provides for reimbursement of employee expenses for meals and lodging while an employee is on official business, away from his or her normal working and living residence for a period of four hours or more. If a meal is included as part of a registration fee for a conference, seminar, or other meeting, the employee cannot claim reimbursement for the applicable meal allowance for that quarter.

Employees will not be reimbursed for the first quarter if travel began after 7:00 a.m. In order to claim expenses for the second and third quarters, the employee must have been in travel status one hour before the start of the quarter being claimed, and travel status must extend at least one hour into the quarter being claimed. The expense allowance for each quarter of any 24-hour period, effective August 1, 2007, is as follows:

| <u><b>QUARTER</b></u>                 | <u><b>MEALS</b></u>    |                            |
|---------------------------------------|------------------------|----------------------------|
|                                       | <u><b>In-State</b></u> | <u><b>Out-of-State</b></u> |
| First quarter, 6 a.m. to 12 noon      | \$5.00                 | 20% at GSA daily rate      |
| Second quarter, 12 noon to 6 p.m.     | \$7.50                 | 30% of GSA daily rate      |
| Third quarter, 6 p.m. to 12 midnight  | \$12.50                | 50% of GSA daily rate      |
|                                       | <u><b>LODGING</b></u>  |                            |
|                                       | <u><b>In-State</b></u> | <u><b>Out-of-State</b></u> |
| Fourth quarter, 12 midnight to 6 a.m. | \$55*                  | Actual lodging expense     |

- \* Maximum of \$55 plus any additional applicable state and local taxes on lodging. If the room is more than \$55, the individual may only be reimbursed for the additional taxes based on \$55, and the additional taxes must be pro-rated. For example; if the room is \$65 and taxes are \$13, the individual will be reimbursed \$55 plus  $(55 / 65 \times 13) = \$11$  for taxes.

Verification of claims via receipt is not required for the first three quarters but is required for lodging. Receipts are also required for each taxi fare in excess of \$10 and for other miscellaneous expenses in excess of \$10. Parking fees may be claimed only with a receipt from a hotel/motel or airport.

Before any allowance for such mileage or travel expenses will be made, the employee must file with the agency, an itemized statement showing mileage traveled, the purpose thereof, and such other information and documentation as may be required by the agency. Statements such as “to attend a meeting” etc., without a more detailed description of the place and purpose of the meeting, will not be accepted as sufficient documentation for purpose of travel. Employees should use form SFN 52785 which can be found at: <http://www.nd.gov/eforms/Doc/sfn52785.pdf>.

If an employee is claiming reimbursement for meals for travel when no overnight stay is involved, the meal reimbursement is taxable. When completing the Travel Expense Voucher, taxable meals must be noted accordingly. The employee will receive the full meal reimbursement and the taxes will be withheld through the payroll system during the next payroll cycle.